THE HON'BLE SMT. JUSTICE T. MEENA KUMARI
and
THE HON'BLE Ms. JUSTICE G. ROHINI

WRIT PETITION No. 26080 of 2007

O R D E R: (Per the Hon'ble Smt. Justice T. Meena Kumari)

This writ petition is filed seeking to issue a writ of Mandamus declaring the impugned Demand Notice R.No. 6303/B8/2007 dated 13.11.2007 as illegal and arbitrary and consequently to set aside the same by permitting the petitioner to pay the admitted tax in instalments.

The 1st respondent issued the impugned demand notice directing the petitioner to pay the tax of Rs.31,650/- and penalty of Rs.56,700/- alleging that the vehicle of the petitioner bearing registration No. AP01U3922 was misused as stage carriage without permit and without payment of tax from Q.E. 30.9.2006 onwards and thus the petitioner is liable to pay the tax as per the notification issued under Section 3 of Andhra Pradesh Motor Vehicles Taxation Act, 1963 read with G.O.Ms.No. 68, Transport, Roads & Buildings (Tr.I) Department dated 13.4.2006 under Explanation V (v) (e) of the said G.O. for Q.E. 30.9.2006, 31.12.2006, 31.3.2007 and 30.6.2007 and under Explanation VI (iii) of the said G.O. for Q.E. 30.9.2007 for having misused the vehicle as stage carriage and penalty as per Section 6 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963. It is submitted by the learned counsel for the petitioner that the vehicle of the petitioner met with an accident and therefore the petitioner could not pay the entire tax. However, the learned Government Pleader submitted that the petitioner paid the tax

for the quarter ending 30.9.2007.

In view of the above, we are of the opinion that the vehicle bearing registration No. AP01U3922 can be released on condition of payment of the tax amount as demanded, in full, within a period of four weeks. The petitioner shall also give an undertaking that he will not sell, alienate or create any 3rd party rights over the vehicle in question and that he will produce the said vehicle as and when directed by the authorities. On such condition there shall be stay of penalty. Learned counsel for the petitioner seeks liberty of this Court to file appeal against the amount of penalty. Liberty is granted.

The writ petition is accordingly disposed of with the above directions.

T. MEENA KUMARI, J.

G. ROHINI, J.

Date: 7-12-2007.

MVB.